NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2025-2026 AFR SUMMARY REPORT

92-0045-000 - WHEELER CENTRAL SCHOOLS
District Approved on 10/30/2026

GENERAL FUND RECEIPTS

Receipt Codes	*Receipt Description*	*Amount*
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	$2,106,377.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	$7,145.00
01-1-01125-000	MOTOR VEHICLE TAXES	$102,696.00
01-1-01335-000	TUITION FROM OTHER DISTRICTS (PRE-SCHOOL SPED)	$3,469.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	$3,390.00
01-1-01510-000	INTEREST ON INVESTMENTS	$27,466.00
01-1-01800-000	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	$13,157.00
01-1-01910-000	OTHER RENTALS OF SCHOOL EQUIPMENT, PROPERTY, AND FACILITIES	$16,750.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	$40.00
01-1-01955-000	OTHER POSTSECONDARY RECEIPTS	$100.00
01-1-01980-000	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	$48,352.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	$90.00
01-1-01000-000	**TOTAL REVENUE FROM LOCAL SOURCES**	**$2,329,032.00**
Intermediate Sources:		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	$17,347.00
01-1-02210-000	ESU RECEIPTS	$460.00
01-1-02000-000	**TOTAL COUNTY AND ESU RECEIPTS**	**$17,807.00**
State Sources:		
01-1-03110-000	STATE AID	$193,038.00
01-1-03120-000	SPED (SCHOOL AGE)	$228,805.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	$16,237.00
01-1-03130-000	HOMESTEAD EXEMPTION	$7,541.00
01-1-03131-000	PROPERTY TAX CREDIT	$1,449,347.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	$4,317.00
01-1-03400-000	STATE APPORTIONMENT	$28,299.00
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	$8,000.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	$3,211.00

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01-1-03551-000	CAREER & TECHNICAL EDUCATION	$7,031.00
01-1-03000-000	**TOTAL REVENUE FROM STATE SOURCES**	**$1,945,826.00**

Federal Sources:

01-1-04310-000	REAP	$16,432.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	$17,805.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	$4,919.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	$560.00
01-1-04518-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	$26,021.00
01-1-04525-000	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	$4,901.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	$1,341.00
01-1-04969-000	ESSA TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2018/19 FORMULA BASED)	$10,000.00
01-1-04000-000	**TOTAL REVENUE FROM FEDERAL SOURCES**	**$81,979.00**

Non-Revenue Sources:

01-1-05300-000	PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	$150.00
01-1-05000-000	**TOTAL OTHER FINANCING SOURCES**	**$150.00**

01-1-10000-000	**GRAND TOTAL OF ALL RECEIPTS**	**$4,374,794.00**

GENERAL FUND DISBURSEMENTS

FunctionTotals	*Disbursement Function Description*	*Amount*
1000 Instruction:		
01-2-01100-000	REGULAR INSTRUCTION	$1,604,436.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	$23,829.00
01-2-01160-000	POVERTY PROGRAMS	$43,423.00
01-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	$220,876.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	$288,420.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	$28.00

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01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	$10,015.00
01-2-01300-000	SUMMER SCHOOL	$3,655.00
01-2-01000-000	**TOTAL INSTRUCTION**	**$2,194,682.00**

2100 Support Services - Students:

01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	$26,540.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	$16,026.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	$42,719.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	$44,732.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	$22,230.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	$1,058.00
01-2-02100-000	**TOTAL SUPPORT SERVICES - STUDENTS**	**$153,305.00**

2200 Support Services - Instruction:

01-2-02213-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTIONAL STAFF TRAINING	$6,600.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	$68,575.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	$98,162.00
01-2-02200-000	**TOTAL SUPPORT SERVICES - INSTRUCTION**	**$173,337.00**

2300 Support Services - General Administration:

01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	$85,956.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	$185,435.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	$7,192.00
01-2-02300-000	**TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION**	**$278,583.00**

2400 Office of the Principal:

01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	$167,107.00
01-2-02400-000	**TOTAL OFFICE OF THE PRINCIPAL**	**$167,107.00**

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2500	**Central Services:**		
	01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	$108,217.00
	01-2-02500-000	**TOTAL CENTRAL SERVICES**	**$108,217.00**
2600	**Operation & Maintenance of Plant:**		
	01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	$288,337.00
	01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	$17,324.00
	01-2-02600-000	**TOTAL OPERATION & MAINTENANCE OF PLANT**	**$305,661.00**
2700	**Student Transportation:**		
	01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	$366,728.00
	01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	$16,503.00
	01-2-027RG-000	**TOTAL TRANSPORTATION - REGULAR EDUCATION**	**$366,728.00**
	01-2-027SP-000	**TOTAL TRANSPORTATION - SPECIAL EDUCATION**	**$16,503.00**
3500	**State Categorical Programs:**		
	01-2-03551-000	CAREER & TECHNICAL EDUCATION	$10,892.00
6000	**Federal Programs:**		
	01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	$85,951.00
	01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	$574.00
	01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	$23,053.00
	01-2-06992-000	FEDERAL SERVICES - REAP	$6,310.00
	01-2-06000-000	**TOTAL FEDERAL PROGRAMS**	**$115,888.00**
8000	**Transfers to Other Funds:**		
	01-2-08000-000	TRANSFERS (OUTGOING)	$50,299.00
	01-2-20000-000	**TOTAL CURRENT EXPENSE**	**$3,583,503.00**
	01-2-20100-000	**ADJUSTMENTS TO CURRENT EXPENSE**	**$98,176.00**
	01-2-20200-000	**TOTAL ADJUSTED CURRENT EXPENSE**	**$3,485,327.00**

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01-2-20400-000	**TOTAL GENERAL FUND EXPENDITURES**	**$3,825,314.00**
01-2-20500-000	**TOTAL DISBURSEMENTS**	**$3,941,202.00**

GENERAL FUND BALANCES

BalanceTotals		*Amount*
General Fund Beginning and Ending Fund Balances:		
01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	$1,233,964.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	$1,609,058.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	$470,196.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	$528,696.00

DEPRECIATION FUND RECEIPTS

Receipt Codes	*Receipt Description*	*Amount*
Local Sources:		
02-1-01510-000	INTEREST ON INVESTMENTS	$6,954.00
02-1-01000-000	**TOTAL REVENUE FROM LOCAL SOURCES**	**$6,954.00**
02-1-10000-000	**GRAND TOTAL OF ALL RECEIPTS**	**$6,954.00**

DEPRECIATION FUND BALANCES

BalanceTotals		*Amount*
Depreciation Beginning and Ending Fund Balances:		
02-0-CSHOH-BEG	Depreciation Fund - Cash on Hand - Beginning Balance	$205,856.00
02-0-CSHOH-END	Depreciation Fund - Cash on Hand - Ending Balance	$212,810.00

ACTIVITIES FUND RECEIPTS

Receipt Codes	*Receipt Description*	*Amount*
Local Sources:		
05-1-01510-000	INTEREST ON INVESTMENTS	$1,594.00

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05-1-01790-000	OTHER ACTIVITY INCOME	$67,025.00
05-1-01000-000	**TOTAL REVENUE FROM LOCAL SOURCES**	**$68,619.00**
05-1-10000-000	**GRAND TOTAL OF ALL RECEIPTS**	**$68,619.00**

ACTIVITIES FUND DISBURSEMENTS

FunctionTotals	*Disbursement Function Description*	*Amount*
2900 Other Student Support:		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	$93,998.00
05-2-20500-000	**TOTAL DISBURSEMENTS**	**$93,998.00**

ACTIVITIES FUND BALANCES

BalanceTotals		*Amount*
Activities Beginning and Ending Fund Balances:		
05-0-CSHOH-BEG	Activities Fund - Cash on Hand - Beginning Balance	$66,559.00
05-0-CSHOH-END	Activities Fund - Cash on Hand - Ending Balance	$41,180.00

SCHOOL NUTRITION FUND RECEIPTS

Receipt Codes	*Receipt Description*	*Amount*
Local Sources:		
06-1-01510-000	INTEREST ON INVESTMENTS	$2,650.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	$53,997.00
06-1-01000-000	**TOTAL REVENUE FROM LOCAL SOURCES**	**$56,647.00**
State Sources:		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	$598.00
06-1-03000-000	**TOTAL REVENUE FROM STATE SOURCES**	**$598.00**

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Federal Sources:

06-1-04210-000	FEDERAL NUTRITION PROGRAMS	$46,270.00
06-1-04000-000	**TOTAL REVENUE FROM FEDERAL SOURCES**	**$46,270.00**

Non-Revenue Sources:

06-1-05200-000	FUND TRANSFERS IN	$50,299.00
06-1-05000-000	**TOTAL OTHER FINANCING SOURCES**	**$50,299.00**

06-1-10000-000	**GRAND TOTAL OF ALL RECEIPTS**	**$153,814.00**

SCHOOL NUTRITION FUND DISBURSEMENTS

FunctionTotals	*Disbursement Function Description*	*Amount*
3100 Food Service Operations:		
06-2-03100-000	FOOD SERVICES OPERATIONS	$176,333.00
06-2-20500-000	**TOTAL DISBURSEMENTS**	**$176,333.00**

SCHOOL NUTRITION FUND BALANCES

BalanceTotals		*Amount*
School Nutrition Beginning and Ending Fund Balances:		
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	$117,516.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	$94,999.00

SPECIAL BUILDING FUND RECEIPTS

Receipt Codes	*Receipt Description*	*Amount*
Local Sources:		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	$335,641.00
08-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	$1,314.00
08-1-01510-000	INTEREST ON INVESTMENTS	$3,631.00

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08-1-01000-000	**TOTAL REVENUE FROM LOCAL SOURCES**	**$340,586.00**

State Sources:

08-1-03130-000	HOMESTEAD EXEMPTION	$1,387.00
08-1-03131-000	PROPERTY TAX CREDIT	$266,608.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	$588.00
08-1-03000-000	**TOTAL REVENUE FROM STATE SOURCES**	**$268,583.00**

08-1-10000-000	**GRAND TOTAL OF ALL RECEIPTS**	**$609,169.00**

SPECIAL BUILDING FUND DISBURSEMENTS

FunctionTotals	*Disbursement Function Description*	*Amount*
2600 Operation & Maintenance of Plant:		
08-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	$765,771.00
08-2-20500-000	**TOTAL DISBURSEMENTS**	**$765,771.00**

SPECIAL BUILDING FUND BALANCES

BalanceTotals		*Amount*
Special Building Beginning and Ending Fund Balances:		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	$153,038.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	($85,117.00)
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	$13,775.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	$95,329.00

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QUALIFIED CAPITAL PURPOSE FUND RECEIPTS

Receipt Codes	*Receipt Description*	*Amount*
Local Sources:		
09-1-01510-000	INTEREST ON INVESTMENTS	$19,213.00
09-1-01000-000	**TOTAL REVENUE FROM LOCAL SOURCES**	**$19,213.00**
Non-Revenue Sources:		
09-1-05100-000	ISSUANCE OF BONDS	$2,003,734.00
09-1-05000-000	**TOTAL OTHER FINANCING SOURCES**	**$2,003,734.00**
09-1-10000-000	**GRAND TOTAL OF ALL RECEIPTS**	**$2,022,947.00**

QUALIFIED CAPITAL PURPOSE FUND DISBURSEMENTS

FunctionTotals	*Disbursement Function Description*	*Amount*
4000 Facilities:		
09-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	$722,201.00
5000 Debt Services:		
09-2-05000-000	TOTAL DEBT SERVICES	$29,185.00
09-2-20500-000	**TOTAL DISBURSEMENTS**	**$751,386.00**

QUALIFIED CAPITAL PURPOSE FUND BALANCES

BalanceTotals		*Amount*
Qualified Capitol Beginning and Ending Fund Balances:		
09-0-CSHOH-END	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Ending Balance	$1,271,560.00